
Registered Company No. 06874524 (Registered in England & Wales)
Registered Charity (England) No. 1132169

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 April 2024
For
Bicester Christian Action Limited

Independent Examiner:
APS Accountancy
4 Cromwell Court
New Street
Aylesbury
Bucks HP20 2PB

Contents of the Financial Statements for the Year Ended 30 April 2024

Table of Contents

Report of the Trustees	1
Independent Examiners Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to Financial Statements	10

Bicester Christian Action Trustees Annual Report 2023/2024

Bicester Christian Action Limited (“BCA”)

Report of the Trustees for the Year Ended 30 April 2024

The trustees, who are also directors of BCA for the purposes of the Companies Act 2006, present their report for the year ended 30 April 2024.

The financial statements, prepared in accordance with the accounting policies set out in Note 2 to the financial statements, comply with the Charities Act 2011 and have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting of Charities” in accordance with the Financial Reporting Statement applicable in the UK (FRS102) effective January 2015.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The charity’s formal objectives are to undertake any purpose that is charitable according to the law of England and Wales for the benefit of the public, in particular but not exclusively:

- a) the relief of financial hardship, poverty and distress,
- b) the advancement of education and training,
- c) to advance in life and relieve needs of young people through the provision of:
 - Recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - Support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

As part of its activities the charity runs Bicester Food Bank, Bicester Street Pastors, Bicester Refugee Support Group and Shine Family Learning.

BCA was established by a group of Bicester-based Christian churches to tackle the practical issues of poverty, alienation and isolation within the community. It is rooted in the biblical themes of justice and fairness for the poor and dispossessed in society. BCA exists to tackle those issues that the community of churches deem best tackled outside the normal denominational and parish structures. Its projects and activities are of a practical and pragmatic nature.

The Board look to the local churches for guidance, inspiration and support. This support is spiritual, emotional, and resource based. The churches view BCA as an alternative way of delivering or realising a vision God has laid on them. BCA works collaboratively with the individual churches in order to achieve the goals that have been set.

Significant Activities

The charity has run the Bicester Food Bank since 2009. The Food Bank is available to clients 5 days a week. The demand for Food Bank services in 2023/2024 has continued to increase significantly; food distributed was 44,144 kg (39,793 kg), a 11% increase over 2023. Food donations during the year were 34,211 kg (36,260 kg), which represents a 6.2% decrease. Consequently, a further 8,657 kg were purchased in 2023/2024 which was a significant increase in the year (333 kg).

Emma Salisbury (a volunteer) resigned as the Foodbank project manager in January 2024 and was replaced by Alison Drake who has been employed as the first paid manager of the Bicester Foodbank.

The operations of the Bicester Street Pastors operations remain suspended since April 2020. These operations, provided in Bicester during the weekends since 2012, were aimed at ensuring the safety of young adults who are out late at night. The patrols were welcomed by the local community and viewed as a great success by the Police, Entertainment Outlets and individuals being helped. Oxfordshire County Council supported this initiative with an annual grant. A review in 2021/2022 concluded that this project would remain suspended for the foreseeable future.

BCA manages the Bicester Refugee Group, which supports refugees placed in the Bicester area, working in conjunction with the Cherwell District Council and many local churches. The group have been actively supporting refugee families as they settle in the Bicester area, through the provision of furnishings, bedding, and other household goods. They assist in the preparation and decoration of the new home, and provide support such as broadband and PCs. They arrange family and group outings and can provide limited emergency financial support. The remit of the group now includes refugees from Syria, Hong Kong, Afghanistan, and Ukraine.

Within the framework provided by the national charity Hope Into Action, BCA managed a specific property dedicated to housing a Syrian refugee family in the local area. This original Hope into Action house project ran from 2018 until July 2023, when the project altered to accommodate Ukrainian refugees. The property has been modified in order to support two small Ukrainian families rather than one large family. The project is now running for a further five years with new investors and new tenants in the same house. A new agreement was signed between HIA and BCA to cover the period of support for the Ukrainian families.

Since 2019, BCA has been responsible for the Shine initiative which runs parenting courses within the local community. The courses are adapted from nationally recognised models and delivered by professionally qualified staff. The Shine project is suspended pending new organisers being recruited. The remaining funding was used to run one off courses in 2023.

Bicester Christian Action Trustees Annual Report 2023/2024

Since September 2022 the charity has run a joint community café with Bicester Methodist Church known as the Open Doors Café. It seeks to be a place of nurture, support, and calm in a difficult world. It offers a place of physical warmth and comfort along with good quality food and drinks. It seeks to create an environment where loneliness and isolation are alleviated, friendships are created and developed, and a place of safety and comfort is experienced. Customers are welcomed to come and go as they please. Financial or social status present no barrier to participation, neither do membership or non-membership of particular minority groups. Those with special needs will be catered for as long as it can be done safely within the limitations of the building and the capabilities of the volunteer staff. The Café became wholly part of and managed by BCA on 1st September 2023.

FINANCIAL REVIEW

Total income for 2023/2024 was £200,649 (£140,231) and total expenditure increased to £161,301 (£101,002), giving a net surplus for the year of £39,348 (£39,229).

Financial donations and grants increased to £115,261 (£103,971). Donations in kind decreased to £81,271 (£36,260, or £85,936 adjusted from £1 per kilo to £2.37 per kilo). Donations in kind are principally made up of food donations which have historically been valued at a notional £1 per kilo. With the Charity now having to buy in significant quantities of food it has been decided that Food Stocks should be valued at approximate market value. This value is taken to be the average cost per kilo it has cost the Charity to buy in food stocks. For the year 2023/2024 this cost has been £2.37 per kilogram.

Financial costs were £95,994 (£59,812); the increase was largely due to additional direct expense in the purchase of a significant amount of food and vouchers for Food Bank clients. Costs in kind were valued at £65,306 (£41,190). Costs in kind are food and other services that are distributed free of charge but nevertheless have a financial value and are recorded as such.

Reserves Policy

The Charity aims to hold 12 months of financial reserves in its accounts. We are pleased to report that with liquid financial reserves of £226,404 (2023: £196,270), the charity holds in excess of 12 months expected financial operating costs in its reserves. The Charity is confident of continuing to meet its 12 months' reserves target at the end of 2024/2025.

Funds are currently held in a central admin account and in project admin/operating accounts. No cash balances are maintained. As part of its normal activities the trustees review the banking arrangements on a regular basis.

In 2023/24, a further deposit account was opened with CCLA in order to obtain better income from the existing unrestricted reserves.

FUTURE DEVELOPMENTS

Future development of the charity will be agreed with the sponsoring churches as a whole.

The charity has a 10-year lease on new premises (“The Beacon”) which is the principal location for the Bicester Food Bank and the use of The Beacon for other activities is increasing. The first five years are rent free with the lease beginning in March 2020, and so this rent free period expires in 2025. Work continues to find alternative accommodation in the event that the future rent is too high.

The Bicester Food Bank remains BCA’s principal project. Over the last 12 months. Its operations have extended to include Saturday morning opening and expand links with other charities

The work of the Refugee Group has increased significantly and the indications are that this will continue. The project supports Syrian, Afghan, and Ukrainian refugees and has had some contact with those from Hong Kong.

During 2024/2025 the Charity will be looking to rent additional project space. The purpose of the additional space is to:

- Extend the activities of current projects
- Create space for undertaking new initiatives
- To work more closely with partner charities in order to serve the community more effectively

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

BCA is a company limited by guarantee and an independent charity with a Board of Trustees. The Memorandum and Articles of Association were incorporated on 8 April 2009 and amended by Special Resolution on 23 September 2009.

Organisational Structure

The management of the charity is carried out by the Trustees assisted by project managers who are appointed to run the various active projects. The project managers are responsible for the week to week operations of their allotted activity and report back to the trustees through formal reports and informal discussions. Where appropriate, individual projects may have their own

Bicester Christian Action Trustees Annual Report 2023/2024

management committee to deal with the day-to-day operations of the project. Such committees are made up of one or more Trustees, a project manager, appropriate external representatives and other relevant individuals. The Trustees meet regularly with each other and with the active project managers.

All financial payments are subject to dual authorization, including online payments. The Refugee Group are authorized to make payments themselves from their restricted funds; all other payments are made by the BCA treasurer with an additional trustee authorization.

Recruitment and Appointment of New Trustees

The trustees are nominated by the participating churches. Trustees are nominated with reference to the skills they possess, and the overall skill profile required by the Board of Trustees. The management style is collegiate and supportive whilst dealing clearly and firmly with issues of conflict arising from its activities. The Board is responsible for marketing/public relations, fund raising, financial management, business planning as well as the strategic management of the activities under its control.

Bicester Christian Action Trustees Annual Report 2023/2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number
06874524 (Registered in England &
Wales)

Registered Charity Number
1132169

Registered Office

Holly Tree House
Ardley Road
Middleton Stoney
Oxfordshire
OX25 4AD

Principal Place of Business

The Beacon
Wesley Lane
Bicester
Oxfordshire
OX26 6JU

Trustees: Matthew Clements
James Dunne
Diana Pettifer (resigned 2023)
Susan Rand
Anna Clarke (from 2023)
Nicholas St John

Independent Examiner: APS Accountancy
4 Cromwell Court
New Street
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This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**Approved by order of the board of Trustees on 4th August 2024 and signed on its behalf
by**


.....
James Dunne, Chair

Independent Examiner's Report to the Trustees of
Bicester Christian Action Limited

Independent examiner's report to the trustees of Bicester Christian Action Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Daniel Drury FCCA
APS Accountancy Limited
4 Cromwell Court
New Street
Aylesbury
Buckinghamshire
HP20 2PB

Date: 15/8/24

Bicester Christian Action					
		2024			2023
	Notes	Unrestricted	Restricted	Total	Total
Incoming Resources					
Cash Income					
Donations & Grants etc		2,210	82,970	85,180	92,877
Charitable Activities		17,860	8,621	26,481	11,094
Investments		51	3,548	3,599	0
Total Cash Income		20,121	95,140	115,261	103,971
Non-Cash Income					
Food donations		0	81,271	81,271	36,260
Investments					
Accrual		0	4,117	4,117	0
Total Incoming Resources		20,121	180,528	200,649	140,231
Resources Used					
Cash Expenditure					
Charitable Activities		11,701	65,368	77,068	46,057
Support		1,388	17,538	18,926	13,755
Total Cash Expenditure		13,089	82,905	95,994	59,812
Non-Cash Expenditure					
Food Parcels (donated food, new rate)		0	52,096	52,096	40,690
Food Parcels (donated food, old rate)		0	12,310	12,310	0
Loan c/f converted to gift		400	0	400	0
Depreciation		0	500	500	500
Total		400	64,906	65,306	41,190
Total Resources Used		13,489	147,812	161,301	101,002
Net Incoming/Outgoing Resources		6,632	32,716	39,348	39,229
Fund Transfers In		2,721	4,942	7,663	14,691
Fund Transfers Out		4,942	2,721	7,663	14,691
Net Movement of Funds		4,411	34,937	39,348	39,229
Total Funds Brought Forward		40,108	180,353	220,461	181,231
Total Funds Carried Forward		44,519	215,290	259,809	220,460

Bicester Christian Action					
		2024			2023
	Notes	Unrestricted	Restricted	Total	Total
Fixed Assets					
Tangible Assets		0	4,500	4,500	5,000
Investments		0	44,117	44,117	40,000
Total Fixed Assets		0	48,617	48,617	45,000
Current Assets					
Cash at bank		45,420	136,866	182,286	156,270
Food Stocks		0	29,298	29,298	12,310
Debtors		0	57	57	7,300
Prepayments		0	0	0	0
Total Current Assets		45,420	166,222	211,642	175,880
Current Liabilities					
Accounts Payable		450	0	450	420
Total Net Assets (Assets Minus Liabilities)		44,970	214,839	259,809	220,460
Represented By					
General (Unrestricted)		20,685		20,685	21,625
Bicester Food Bank (Restricted)			198,344	198,344	175,593
Bicester Refugee Group (Restricted)			3,878	3,878	2,705
HIA House (Designated)		16,765		16,765	10,574
Bicester Street Pastors (Designated)		6,862		6,862	6,862
SHINE Family Support (Designated)		153		153	937
Counselling Services (Designated)		55		55	55
Christmas Toys (Restricted)			667	667	55
Open Doors Cafe (Restricted)			12,401	12,401	2,014
Cafe 103 (Restricted)			0	0	41
		44,519	215,291	259,809	220,460

Bicester Christian Action Ltd

Notes to the Financial Statements

For the Year Ended 30 April 2024

1. GENERAL INFORMATION

The charity is a registered charity in England and Wales (Number 1132169) and also a private limited company, limited by guarantee (Number 06874524). The registered office is Holly Tree House, Ardley Road, Middleton Stoney, OX25 4AD.

The financial statements are presented in Sterling, the functional currency of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Going concern

The public response to the COVID-19 pandemic resulted in a considerable increase in donations of cash and food to the Charity which has resulted in a large increase in reserves. Consequently the Trustees concluded that there is no material uncertainty arising from the pandemic and that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Financial Reporting Standard 102 – reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iv), 11.48(b) and 11.48(c);

- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of then obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation of the vehicle is provided at £500 per annum in order to reduce the vehicle value to its scrap value over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Debtors

Debtors are recognised at the settlement amount due and prepayments are valued at the amount paid.

Creditors and Provisions

Creditors and Provisions are recognised where the company has a present obligation resulting from a past event that will probably result in transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Donations and Grants

Grants are accounted under the accruals model as permitted under FRS 102. Donations and grants include all voluntary income, including Gift Aid repayments from HMRC. Any deferred element of grants is included under creditors as deferred income. Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure.

Food Donations, distribution and stocks

Donations and distribution of food are accounted for by weight at a notional value of £1 per kilo in accordance with guidance from the Trussell Trust. These sums are included in the income and expenditure statements as Restricted sums. Food purchased is reflected as an expense and is treated as distributed so that the stock held is all donated.

3. CASH INCOME BREAKDOWN

	Income	
	Unrestricted	Restricted
Donations and Grants	2210	82970
Gift Aid and GASDS reclaimed	0	8621
Bank Interest	51	3548
HIA House - Rental	17860	
Totals	20121	95140

4. CASH EXPENDITURE BREAKDOWN

Fund - Category	Expenditure	
	Unrestricted	Restricted
General - Admin & General	785	
General - Loans Made (-ve repaid)	-600	
General Accountancy Fee - Admin & General	450	
Bicester Food Bank - Admin & General		1,040
Bicester Food Bank - Electric		2,489
Bicester Food Bank - Equipment & Consumables		1,395
Bicester Food Bank - Fire & Safety		332
Bicester Food Bank - Food Grant Out		3,000
Bicester Food Bank - Insurance		1,489
Bicester Food Bank - Maintenance		726
Bicester Food Bank - Memberships		360
Bicester Food Bank - Other		76
Bicester Food Bank - Purchase of Food		27,110
Bicester Food Bank - Purchase of Other Client Items		630
Bicester Food Bank - Salaries		6,392
Bicester Food Bank - Staff and Training		867
Bicester Food Bank - Storage Rent		1,671
Bicester Food Bank - Telephone		690
Bicester Food Bank - Vehicle		2,940
Bicester Food Bank - Vouchers etc		16,012
Bicester Food Bank - Winter Equipment Out		3,872
Bicester Refugee Group - Equipment & Consumables		133
Bicester Refugee Group - Gift Vouchers etc		4,625
Bicester Refugee Group - Support		660
HIA House 1st project - Admin & General	130	
HIA House 1st project - Insurance	-226	
HIA House 1st project - Memberships	145	
HIA House 1st project - Property Maintenance	5,214	
HIA House 1st project - Rental Premium	1,115	
HIA House 2nd project - Admin & General	473	
HIA House 2nd project - Council Tax	1,403	
HIA House 2nd project - Insurance	236	
HIA House 2nd project - Memberships	853	
HIA House 2nd project - Property Maintenance	549	

HIA House 2nd project - Rental Premium	1,778	
Open Doors Cafe - Admin & General		489
Open Doors Cafe - Energy Bills		540
Open Doors Cafe - Equipment & Consumables		1,869
Open Doors Cafe - Food Purchase		1,552
Open Doors Cafe - Other		330
Open Doors Cafe - Charitable Payments		205
Open Doors Cafe - Training		48
Christmas Toys - Toy Purchase		1,100
Christmas Toys - Van Hire/storage		265
SHINE Family Support - Course Expenses	784	
Totals	13,089	82,905

5. CHARITABLE ACTIVITIES

Income

The significant unrestricted charitable activity was rental income from the “Hope Into Action” house which was rented to a Syrian refugee family in 2018. This project was completed in 2023 with a new project being started, housing two Ukrainian families. This building is owned by a separate local trust set up for this purpose; the financial operations of the trust are conducted through BCA.

Most of the remaining income is restricted, with the Christmas Toys converted to a restricted fund in the reporting year. The SHINE project is currently suspended.

6. LEASE DEPOSIT

There is no deposit on the current property (“The Beacon”) which has been provided rent free for five years from March 2020.

7. TRUSTEES’ REMUNERATION AND BENEFITS

There were no trustees’ remuneration or other benefits for the year ended 30 April 2024, nor for the year ended 30 April 2023.

There were no trustees’ expenses paid for the year ended 30 April 2024, nor for the year ended 30 April 2023.

8. STAFF COSTS

The charity now employs a single paid manager; all other staff are unpaid volunteers.

9. TANGIBLE FIXED ASSETS

	Van	
Cost as at 1 Feb 2019		7000
Depreciation at 30 April 2023		2500
Depreciation at 30 April 2024		3000

Net Book Value at 30 April 2024	4500
Net Book Value at 30 April 2023	5000

10. DEBTORS: AMOUNTS FALLING DUE IN ONE YEAR

Debtors	Unrestricted	Restricted	Total 2024	Prior Year 2023
HMRC	0	57	57	6300
Loans made	0	0	0	1000
Total	0	57	57	7300

11. CREDITORS FALLING DUE WITH ONE YEAR

	Unrestricted	Restricted	Total 2024	Prior Year 2023
Independent Examination Fee	450	0	450	420
Total	450	0	450	420

12. CASH AT BANK AND IN HAND

	2024			Prior Year 2023
	Unrestricted	Restricted	Total 2024	
Cash in hand	0	0	0	0
Cash not yet banked	0	0	0	0
Bank Current Accounts	19,370	37,979	57,349	66,302
CCLA Deposit Accounts	26,050	98,887	124,937	70,338
CCLA Investment Account	0	0	0	0
Total	45,420	136,866	182,286	136,640